United Nations A/72/789

General Assembly

Distr.: General
4 May 2018

Original: English

Seventy-second session
Agenda item 149
Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Observations and recommendations on cross-cutting issues related to peacekeeping operations

Report of the Advisory Committee on Administrative and Budgetary Questions

Contents

		Page
	Abbreviations	2
I.	Introduction	3
II.	Reports of the Secretary-General on the financing of peacekeeping operations	3
	A. General observations and recommendations	3
	B. Planning, budgeting and financial management	8
	C. Delivery of support to peacekeeping missions	15
	D. Air operations	23
	E. Programmatic activities	28
	F. Other matters	30
III.	Conclusion	34
Annexes		
I.	Reports considered by the Advisory Committee on Administrative and Budgetary Questions on issues related to peacekeeping	35
II.	Comparison of the standard vehicle ratios for the 2017/18 and 2018/19 periods	37
III.	Financial resources performance in the 2016/17 period	38

18-07180 (E) 110518

Please recycle

Abbreviations

AMISOM	African Union Mission in Somalia
MINUJUSTH	United Nations Mission for Justice Support in Haiti
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
MINUSTAH	United Nations Stabilization Mission in Haiti
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNDOF	United Nations Disengagement Observer Force
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIFIL	United Nations Interim Force in Lebanon
UNISFA	United Nations Interim Security Force for Abyei
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia
UNMISS	United Nations Mission in South Sudan
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOCI	United Nations Operation in Côte d'Ivoire
UNSOA	United Nations Support Office for the African Union Mission in Somalia
UNSOS	United Nations Support Office in Somalia
UNTSO	United Nations Truce Supervision Organization

I. Introduction

1. The present report contains the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions on cross-cutting issues related to peacekeeping operations and addresses matters arising from the reports of the Secretary-General on peacekeeping operations, including his most recent report on the overview of the financing of the United Nations peacekeeping operations (A/72/770).

2. This year, for the first time, the Advisory Committee's comments on the findings of the Board of Auditors contained in its report on the accounts of the United Nations peacekeeping operations (see A/72/5 (Vol. II), chap. II) as well as the related report of the Secretary-General (A/72/756) are included in the present report. This intention was indicated in the Committee's previous report on the findings of the Board (see A/71/845, para. 25), which was endorsed by the General Assembly in its resolution 71/261 B. Mission-specific findings of the Board are reflected in the respective reports of the Committee on individual peacekeeping missions.

3. The list of the reports related to peacekeeping that were considered by the Advisory Committee during its winter 2018 session is provided in annex I to the present report. During its consideration of the cross-cutting issues related to peacekeeping operations, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 3 May 2018.

II. Reports of the Secretary-General on the financing of peacekeeping operations

A. General observations and recommendations

4. Pursuant to General Assembly resolution 59/296, the annual report of the Secretary-General on the financing of peacekeeping operations provides an overview of the financial and administrative aspects of United Nations peacekeeping operations. The most recent report presents consolidated information on the performance of the budgets for the period from 1 July 2016 to 30 June 2017, the budget proposals for the period 1 July 2018 to 30 June 2019 and the status of the Peacekeeping Reserve Fund as at 30 June 2017 (see A/72/770, annex IV).

5. The Advisory Committee recalls that in 2016 the General Assembly adopted a resolution on cross-cutting issues related to peacekeeping operations (resolution 70/286). Subject to the provisions of that resolution, the Assembly endorsed the conclusions and recommendations of the Committee contained in its related report on cross-cutting issues related to peacekeeping operations (A/70/742) and requested the Secretary-General to ensure their full implementation. Since the Assembly did not adopt a resolution on cross-cutting issues related to peacekeeping operations in 2017, in the present report, the Committee reiterates certain observations and conclusions reflected in its previous cross-cutting report (A/71/836), where applicable, and, in certain cases, further elaborates its views based on its review of the most recent peacekeeping reports.

1. Format and presentation of reports

6. The Advisory Committee recalls that in recent years the Secretary-General has progressively streamlined the content and format of the overview report to focus upon new developments, policy changes and management challenges (see A/70/742,

para. 4; and A/71/836, para. 6). The General Assembly has welcomed the new format of the overview report and encouraged further positive developments, specifically reiterating its request to ensure that budget data is provided in tabular, editable format in order to enhance the document's transparency (see resolution 70/286, para. 12). The Committee notes that the most recent overview report (A/72/770) reflects a more succinct and focused approach, with extensive use of tables and graphics to depict trends in peacekeeping-related issues and detailed, data-driven information reflected in the accompanying annexes. The report also contains a section dedicated to policy matters of particular interest to the Assembly as well as a related annex, setting out information on specific requests and decisions contained in its resolution 70/286. **The Committee again welcomes the submission of a streamlined overview report that focuses on new developments, policy changes and management challenges facing peacekeeping operations and notes the continuous efforts to improve the content, format and quality of the information contained in the report.**

7. In the present report, the Advisory Committee continues the approach taken in recent years to provide advice on certain subjects that, in the view of the Committee, should be brought to the attention of the General Assembly, including those reported in the most recent report of the Board of Auditors on the United Nations peacekeeping operations and those for which previous commitments to improve operations, systems or procedures have fallen short (see A/70/742, para. 7; and A/71/836, para. 9).

8. Specific subjects on which the Committee has commented elsewhere, such as in recent reports on the standards of accommodation for air travel (A/72/716) and on the implementation of Umoja (A/72/7/Add.31) that cover the entire scope of the Secretariat, are not included in the present report. Other Secretariat-wide matters will be taken up elsewhere in subject-specific reports to be considered later in 2018 (e.g., reports on human resources management and the implementation of the information and communications technology strategy for the United Nations). The Committee's observations and recommendations with respect to individual mission budget proposals, the United Nations Logistics Base at Brindisi, Italy, the Regional Service Centre in Entebbe, Uganda, and the support account are contained in its respective reports on those subjects.

2. Operating context and planning assumptions for peacekeeping

9. In his overview report, the Secretary-General indicates that peacekeeping operations remain one of the most effective tools available to help war-torn countries reach political solutions and sustainable peace (see A/72/770, para. 182). The Secretary-General cites the successful completion of UNOCI and UNMIL in the past year as examples that demonstrate that many such operations successfully support the consolidation of peace and security in post-conflict environments. At the same time, other peacekeeping operations continue to face the challenge of operating in the context of an absent or fragile political process. Given the rapidly evolving and highly complex environment in which United Nations peacekeepers are deployed, the Secretary-General indicates that the United Nations has reassessed the way missions are planned and conducted so as to make them faster, more effective and both responsive and accountable to the needs of the people they serve (ibid., para. 3).

10. In his report, the Secretary-General refers to his ongoing reform initiatives (ibid., para. 14). The reform of the peace and security pillar is intended to ensure that structures at United Nations Headquarters are optimally configured so as to facilitate an integrated approach to peace and security challenges across the entire conflict cycle (ibid., para. 15). The proposed management reform solution is to simplify, delegate and decentralize and to move decision-making to the point of delivery, allowing for better and faster responses to requirements on the ground (ibid., para. 16). The Advisory Committee notes that other reports of the Secretary-

General, such as those on the global service delivery model for the United Nations Secretariat (A/72/801/Add.1/Rev.1), the accountability system in the United Nations Secretariat (A/72/773) and the status of implementation of the information and communications technology strategy for the United Nations (A/72/755/Rev.1), contain proposals that will also have implications for the management of peacekeeping operations. The Committee's observations and recommendations on the related proposals contained in all the above-mentioned reports will be reflected in its forthcoming reports on those matters.

11. **In the view of the Advisory Committee, the "taking note" by the General Assembly of the overview report of the Secretary-General should not be viewed as an endorsement of any initiatives referred to therein on which no specific action is proposed. Any resource implications related to such initiatives will be considered on their own merits when presented.**

12. The Secretary-General indicates that the Secretariat will focus on a number of key areas within peacekeeping operations for the 2018/19 period, namely: (a) supporting effective political engagement, promoting integrated solutions and strengthening conflict analysis; (b) protecting civilians; (c) implementing human rights mandates; (d) forging and strengthening political and operational partnerships; (e) delivering mandates in complex and dangerous environments; (f) ensuring responsible engagements with host countries and communities; and (g) providing effective and efficient field support (see A/72/770, para. 25).

13. The Secretary-General also sets out the strategic planning assumptions that underpin the resource requirements for 2018/19, indicating that the focus of United Nations peacekeeping is expected to remain on Africa and the Middle East (ibid., paras. 182–184). Overall resource requirements are influenced by decreased deployments due to the closure of UNMIL, the reconfiguration of UNAMID and the transition from MINUSTAH to MINUJUSTH. At the same time, the Secretary-General indicates that mandates for MONUSCO, MINUSMA, MINUSCA and UNMISS will likely remain especially challenging and complex to implement. The Secretary-General also indicates that strategic reviews, mandated by the Security Council, have been conducted in respect of UNISFA, UNAMID, UNFICYP, MINUSCA, MINUSTAH, UNIFIL, MONUSCO and UNMISS, and that recommendations from those reviews have been considered in the context of the proposed budgets for those missions, with the exception of MINUSTAH (ibid., para. 138).

3. Overview of financial and human resources for peacekeeping

14. Table 1 indicates that the total proposed resource requirements for peacekeeping operations for the financial period from 1 July 2018 to 30 June 2019, inclusive of the Regional Service Centre in Entebbe, the United Nations Logistics Base at Brindisi and the support account, are currently estimated at $7.269 billion, excluding voluntary in-kind contributions. This represents a net decrease of $47.1 million, or 0.6 per cent, compared with the approved resources for the 2017/18 period.[1] The Advisory Committee notes that the overall resource level for peacekeeping operations has been steadily decreasing since the 2014/15 period.

15. Table 1 also indicates that the Organization is engaged in 15 active peacekeeping missions (including UNMOGIP and UNTSO, which are funded under the programme budget) and UNSOS, the operation providing logistical support to AMISOM uniformed personnel in Somalia. For 2018/19, the United Nations peacekeeping operations would entail the projected deployment of some 101,000 United Nations

[1] An additional $1.1 million in voluntary in-kind contributions is expected in 2018/19.

uniformed personnel, 21,000 military personnel deployed by the African Union in Somalia and nearly 18,000 civilian personnel. The Advisory Committee notes that, after peaking in 2014/15, the number of uniformed personnel declined over the four following financial periods, while the number of civilian personnel has progressively decreased every year since 2012/13.

Table 1
Overview of financial and human resources for peacekeeping operations, 2012/13 to 2018/19

	Actual					*Approved*	*Projected*
Peacekeeping component	*2012/13*	*2013/14*	*2014/15*	*2015/16*	*2016/17*	*2017/18*[a]	*2018/19*[b]
Number of ongoing missions and support operation							
Funded by peacekeeping budgets	14	13	14	14	14	13	12
UNSOA/UNSOS	1	1	1	1	1	1	1
UNMOGIP and UNTSO	2	2	2	2	2	2	2
Total, active missions and support operation	**17**	**16**	**17**	**17**	**17**	**16**	**15**
Financial resources (gross, millions of United States dollars)							
Peacekeeping missions and UNSOA/UNSOS	6 889.3	7 136.8	7 900.3	7 614.4	7 354.6	6 876.0	6 791.7
Regional Service Centre in Entebbe	–	–	–	–	36.3	33.0	35.2
United Nations Logistics Base at Brindisi	68.6	68.5	66.5	67.1	82.2	81.0	87.3
Support account (includes enterprise resource planning project)	329.7	315.0	324.2	335.9	327.1	325.8	354.6
Subtotal, peacekeeping operations budgets	**7 287.6**	**7 520.3**	**8 291.0**	**8 017.4**	**7 800.2**	**7 315.8**	**7 268.7**
UNMOGIP and UNTSO	43.6	46.6	41.5	44.7	47.3	45.4	43.5
Total, financial resources	**7 331.2**	**7 566.9**	**8 332.5**	**8 062.1**	**7 847.5**	**7 361.2**	**7 312.2**
Number of personnel							
Uniformed personnel							
United Nations uniformed personnel[c]	110 098	113 326	127 138	120 957	121 571	114 494	101 153
AMISOM uniformed personnel[c]	17 731	22 126	22 126	22 126	21 586	21 586	20 586
Subtotal, peacekeeping operations budgets	**127 829**	**135 452**	**149 264**	**143 083**	**143 157**	**136 080**	**121 739**
UNMOGIP and UNTSO	197	197	197	197	197	197	197
Total, uniformed personnel	**128 026**	**135 649**	**149 461**	**143 280**	**143 354**	**136 277**	**121 936**
Civilian personnel							
Civilian personnel in missions and UNSOA/UNSOS[d]	23 694	22 808	22 542	21 134	19 730	18 259	15 375
Civilian personnel in Regional Service Centre in Entebbe	–	–	–	–	421	427	408
Civilian personnel to support missions[e]	1 852	1 855	1 882	1 913	1 913	1 885	1 884
Subtotal, peacekeeping operations budgets	**25 546**	**24 663**	**24 424**	**23 047**	**22 064**	**20 571**	**17 667**
UNMOGIP and UNTSO	342	340	323	323	318	314	309
Total, civilian personnel	**25 888**	**25 003**	**24 747**	**23 370**	**22 382**	**20 885**	**17 976**

(Footnotes on following page)

(Footnotes to table 1)

[a] Amounts for 2017/18 do not include additional requests of the Secretary-General to enter into commitments for UNDOF, MINUSMA and MINUSCA or the requests for additional appropriation in MONUSCO and UNMISS for the same period.

[b] Amounts for the 2018/19 period do not include the request for authority to enter into commitments of $84.5 million for MONUSCO support to the presidential and legislative elections (see Security Council resolution 2348 (2017)).

[c] Highest level of personnel authorized.

[d] Excludes resources under the United Nations Logistics Base at Brindisi and the support account for peacekeeping operations for all periods and the Regional Service Centre in Entebbe for the 2016/17 period onwards. From 2011/12 to 2015/16, resource requirements for the Regional Service Centre in Entebbe were reflected in the budgets of the client missions served by the Centre.

[e] Posts and positions for the United Nations Logistics Base at Brindisi and the support account for peacekeeping operations at Headquarters.

16. In his overview report, the Secretary-General depicts the evolution of financial resources for peacekeeping operations over the 10-year period from 2009/10 to 2018/19 (see A/72/770, figure II). The Secretary-General also indicates that the decrease in overall resources since 2015/16 is attributable mainly to the withdrawal and subsequent closure of UNOCI, UNMIL and MINUSTAH, offset in part by the establishment of MINUJUSTH, as well as the continued reconfiguration, streamlining or change in the concept of operations of UNAMID and MONUSCO (ibid., para. 150).

17. The trend in financial resources by major groups of expenditure and support from 2012/13 to 2018/19 is depicted in figure III of the overview report. In terms of the relative proportion between the three major groups of expenditure, the share of military and police personnel costs has risen from 40.3 per cent in the 2012/13 period to a forecast 47.3 per cent in 2018/19 and the share of operational costs has declined from 37.5 per cent to 31.3 per cent over the same period (ibid., table 5).

18. With regard to the approved resource levels for the 2017/18 financial period, the Advisory Committee notes that the Secretary-General has sought the approval of the General Assembly to provide additional funding of $47,922,700 for MONUSCO in connection with election-related activities and $65,157,100 for UNMISS following the Security Council's decision to increase force levels in response to an outbreak of violence in the mission area (see Council resolution 2304 (2016)). For three other missions, the Committee received requests to authorize the Secretary-General to enter into commitments for the 2017/18 period (over and above the level of the approved budget) arising from unforeseen developments on the ground (UNDOF) or as a result of decisions taken by the Council to increase authorized force levels (MINUSMA and MINUSCA). In April 2018, the Committee provided its concurrence for the Secretary-General to enter into commitments for the 2017/18 period in amounts not to exceed $4,111,800, $43,174,000 and $20,211,500, respectively.

19. In addition, overall resource requirements and personnel levels are continually affected by developments on the ground, the consideration of different situations by the Security Council and the actions of the General Assembly. Specifically, the Council recently adopted resolution 2410 (2018), in which it extended the mandate of MINUJUSTH for one year and laid out a staged decrease in its uniformed personnel, with an estimated reduction in the resource requirements for 2018/19 of $1.1 million. Moreover, for the 2018/19 period, the Secretary-General is seeking the authorization of the Assembly to enter into commitments of an additional $84,467,300 for MONUSCO in order to provide support to the forthcoming presidential and legislative elections, as requested by the Council in its resolution 2348 (2017). The

financial implications of those two developments is not reflected in the resource requirements for 2018/19 set out in table 1.

20. **The Advisory Committee notes that if the above-mentioned requests for additional funding and authorities to enter into commitments are taken into account, the estimated resource level in respect of peacekeeping operations increases by $180,577,100 for the 2017/18 period and $83,367,300 for the 2018/19 period. Therefore, the total quantum of resources for peacekeeping operations now amounts to $7,496,377,100 and $7,352,067,300 for the 2017/18 and 2018/19 periods, respectively.**

B. Planning, budgeting and financial management

1. Budget performance for the period 1 July 2016 to 30 June 2017

Budget implementation

21. In his overview report, the Secretary-General indicates that, for the period from 1 July 2016 to 30 June 2017, expenditures of $7,800.2 million in 14 active peacekeeping missions, UNSOS, the United Nations Logistics Base at Brindisi, the Regional Service Centre in Entebbe and the support account for peacekeeping operations were made against a total appropriation for the period of $7,909 million, with an unencumbered balance of $108.8 million (see A/72/770, table 21 and para. 222). This reflects an overall budget implementation rate of 98.6 per cent, compared with a rate of 96.6 per cent for the preceding period (2015/16). A full analysis of overall expenditures for the 2016/17 expenditure group compared with the apportionment and the variances between them is contained in the overview report (ibid., annex III, table 1). The main factors for variances in resource requirements are also described in detail by group of expenditure (ibid., annex III, table 2) and by peacekeeping component (ibid., annex III, table 4).

22. The Secretary-General also indicates that, during the reporting period, a number of Security Council decisions had a significant impact on the mandates of peacekeeping operations, in particular with respect to MINUSCA, MONUSCO, UNMISS and MINUSMA (ibid., para. 224). Consequently, funds were redeployed during the reporting period, mostly to group II, civilian personnel, primarily in MONUSCO and MINUSCA.

23. Upon request, the Advisory Committee was provided with information for all peacekeeping operations comparing the initial resource proposal of the Secretary-General for the 2016/17 period, the amounts recommended by the Committee, the apportionments authorized by the General Assembly, the implications of additional commitment authorities and the actual expenditure levels in respect of the same period (see annex III below). The total resources initially proposed by the Secretary-General amounted to $8,248.6 million, excluding in-kind contributions while the actual expenditure level for 2016/17 amounted to $7,800.2 million, reflecting a difference of $448.4 million, or 5.4 per cent. **The Committee trusts that further efforts will be made to improve the accuracy of budget forecasts.**

Observations of the Board of Auditors for the 2016/17 performance period

24. The Board of Auditors stated that the audit of the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2017 had been conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the International Standards on Auditing (see A/72/5 (Vol. II), chap. II, para. 1). The Board reviewed the peacekeeping accounts and operations of United Nations Headquarters, 15 active and 31 completed missions, and the six

special-purpose accounts (ibid., annex I). In the opinion of the Board, the financial statements present fairly, in all material respects, the financial position of the United Nations peacekeeping operations and their financial performance and cash flows as at 30 June 2017 in accordance with the International Public Sector Accounting Standards.

25. Detailed information with respect to the implementation of recommendations is provided in paragraphs 8 to 10 of the report of the Board of Auditors on the United Nations peacekeeping operations and annex II thereto, as well in section II of the related report of the Secretary-General on the implementation of the recommendations of the Board (A/72/756). The Board issued 75 recommendations (including 32 main recommendations) for the financial period 2016/17, compared with 55 recommendations (including 17 main recommendations) for the period 2015/16 and 31 recommendations (including 13 main recommendations) for the period 2014/15. The Board indicated furthermore that, of the recommendations issued for 2014/15, 78 per cent had been implemented, while 42 per cent of those issued for 2015/16 had been implemented (see A/72/5 (Vol. II), chap. II, para. 10). The Board also acknowledged that recommendations might require related actions and might therefore, in some cases, require a longer time to implement. The Board also indicated that the Administration agreed fully with 74 of the recommendations issued for 2016/17, but agreed only partly with its recommendation that a central budget be established for all strategic air operations and that consideration be given to include therein all regional air operations and air troop movements (ibid., para. 100). The Advisory Committee notes, however, that in his related report, the Secretary-General indicated that this recommendation had been accepted and that implementation was ongoing (see A/72/756, paras. 31–33). The Committee provides further comments on this matter in paragraph 84 below.

26. **The Advisory Committee reiterates that every effort should be made to improve the rate and timeliness of the implementation of the recommendations of the Board of Auditors (see A/71/845, para. 5). The Committee also emphasizes that, as a matter of principle, the implementation status of a recommendation may be determined only by the Board.**

27. Detailed information with respect to the financial position of peacekeeping operations for the period 2016/17 is provided in paragraphs 13 to 15 of the report of the Board of Auditors on the United Nations peacekeeping operations. The Board concluded that the financial position of peacekeeping operations continues to be sound, with sufficient cash resources to sustain operations. As at 30 June 2017, the assets-to-liabilities ratio was 1.19 (compared with 1.17 as at 30 June 2016), the current ratio was 1.22 (compared with 1.17), the quick ratio was 1.06 (compared with 1.04) and the cash ratio was 0.66 (compared with 0.60). The Board observed that the trend of increases in the current ratio, quick ratio and cash ratio over five financial periods indicated an improvement in liquidity. Furthermore, while the total-assets-to-total-liabilities ratio had shown a decreasing trend in the previous four financial periods, it had increased in the period 2016/17, as a result mainly of the increase in property, plant and equipment and the decrease in provisions during the financial period.

28. On a related matter, the Advisory Committee noted, in its most recent report on closed peacekeeping missions, the improved cash position as at 30 June 2017 and recalled the declining trend in the level of borrowing by active peacekeeping missions, reflecting an improvement in the timeliness of the receipt of assessed contributions (see A/72/838, paras. 6 and 13).

29. An overview of the financial statements for the period 2016/17 is set out in section C of the financial report on the United Nations peacekeeping operations for

the period from 1 July 2016 to 30 June 2017. Regarding the management of missions' assets, it was observed that the average number of days that inventory was held had decreased from 669 days in 2015/16 to 645 days in 2016/17 (see A/72/5 (Vol. II), chap. IV, para. 16). **The Advisory Committee welcomes the improvements already made, but considers that the average time inventory items are held without use in peacekeeping missions continues to be excessive and expects that intensified efforts will be undertaken to address this problem.**

30. The Board of Auditors addressed cases of fraud and presumptive fraud in paragraphs 528 to 531 of its report on the United Nations peacekeeping operations and annex IV thereto. The Board indicated that the Secretariat and the Office of Internal Oversight Services had reported 39 cases of fraud or presumptive fraud, involving an amount of $9.4 million, in 2016/17, compared with 27 cases, involving an amount of $4.54 million, in 2015/16, and 52 cases, involving an amount of $0.34 million, in 2014/15. The Board indicated that cases of fraud or presumptive fraud included, for example, cases pertaining to vehicle theft, billing irregularities/bribery, leave entitlements and education grant claims, as well as alleged collusion with respect to building leases in MONUSCO (see also A/72/789/Add.11, para. 4).

31. In this connection, the Advisory Committee recalls that the United Nations Secretariat recently issued an Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat. Upon enquiry, the Committee was informed that the Board of Auditors was reviewing the implementation of the Framework during the first quarter of 2018 (see also A/72/537, para. 19). The Committee was further informed that the High-level Committee on Management had formally adopted a common definition of fraud and presumptive fraud for the United Nations system. **The Committee looks forward to examining the Board's findings thereon in future reports. The Committee reiterates the need for a greater emphasis on fraud awareness and prevention (see A/71/669, para. 31).** Other findings and comments of the Board are reflected in specific subject areas discussed in sections B to E of the present report.

2. Information on the current financial period

32. In his overview report, the Secretary-General provides a synopsis of approved budgets for the 2017/18 period, including adjustments approved by the General Assembly at its seventy-first session for MINUSTAH, which received authority to enter into commitments for six months until 31 December 2017 for its drawdown and closure, and UNAMID, which received authority to enter into commitments for six months until 31 December 2017, pending receipt of a revised budget. The Assembly, at its seventy-second session, subsequently approved resources for the establishment and maintenance of MINUJUSTH for the period from 16 October 2017 to 30 June 2018 and for the maintenance of UNAMID for the full-year period from 1 July 2017 to 30 June 2018. In summary, the approved budget for peacekeeping operations for the 2017/18 period amounted to $7,315,752,400, compared with approved resources for the 2016/17 period of $7,909,021,200, representing a reduction of $593,268,800, or 7.5 per cent (see A/72/770, para. 145 and table 1). As indicated in paragraph 18 above, those figures do not include proposals for supplementary funding (MONUSCO and UNMISS) or requests for authority to enter into commitments during the current financial period (MINUSMA, MINUSCA and UNDOF).

33. During its consideration of the proposed budgets for peacekeeping operations for 2018/19, the Advisory Committee was provided with information regarding current and projected expenditures for the period from 1 July 2017 to 30 June 2018 as at 31 January 2018 (seven months into the current financial period). The

Committee's comments on expenditure levels for the current period are included in its reports on individual peacekeeping operations (see also para. 20 above)

3. Proposed budgets for the period 1 July 2018 to 30 June 2019

34. Information on the total proposed resource requirements for 2018/19 for 12 active missions plus UNSOS, the Regional Service Centre in Entebbe, the United Nations Logistics Base at Brindisi and the support account for peacekeeping operations are provided in table 2. The proposed resource requirements for United Nations peacekeeping amount to $7,268.7 million for the 2018/19 period, of which peacekeeping missions and UNSOS comprise $6,791.7 million and the support elements comprise $477.1 million. When the requirements for the Regional Service Centre in Entebbe, the United Nations Logistics Base at Brindisi and the support account are excluded, the proposed budgetary level for the 12 missions plus UNSOS represents a decrease of approximately $84.3 million, or 1.2 per cent, compared with the apportionment for the 2017/18 period. The decrease in resource requirements is due primarily to the closure of UNMIL and MINUSTAH as well as reductions in UNAMID and UNSOS, offset by costs related to the establishment of MINUJUSTH as well as increased requirements for UNMISS, MINUSCA, MINUSMA and MONUSCO. **The Advisory Committee notes that the overall decrease of $47 million for the 2018/19 period represents the net effect of a $84.3 million decrease in proposed resource requirements for missions, offset in part by a $37.3 million increase for the support elements.**

Table 2
Proposed resource requirements for the 2018/19 period by peacekeeping component

(Thousands of United States dollars, budget year is from 1 July 2017 to 30 June 2018)

Peacekeeping component	*Apportionment (2017/18)*	*Proposed budget (2018/19)*	*Variance*	
			Amount	*Percentage*
MINUJUSTH	88 111.2	124 413.8	36 302.6	41.2
MINURSO	52 000.0	53 878.2	1 878.2	3.6
MINUSCA	882 800.0[a]	945 532.6	62 732.6	7.1
MINUSMA	1 048 000.0[a]	1 099 490.4	51 490.4	4.9
MINUSTAH	90 000.0	–	(90 000.0)	(100.0)
MONUSCO	1 141 848.1[a]	1 153 468.8[b]	11 620.7	1.0
UNAMID	910 941.2	782 590.5	(128 350.7)	(14.1)
UNDOF	57 653.7[a]	61 847.6	4 193.9	7.3
UNFICYP	54 000.0	55 152.0	1 152.0	2.1
UNIFIL	483 000.0	482 839.6	(160.4)	(0.0)
UNISFA	266 700.0	271 115.6	4 415.6	1.7
UNMIK	37 898.2	37 920.4	22.2	0.1
UNMIL	110 000.0	–	(110 000.0)	(100.0)
UNMISS	1 071 000.0[a]	1 154 657.7	83 657.7	7.8
UNSOS	582 000.0	568 744.0	(13 256.0)	(2.3)
Subtotal, missions	**6 875 952.4**	**6 791 651.2**	**(84 301.2)**	**(1.2)**
United Nations Logistics Base at Brindisi	81 000.0	87 297.3[c]	6 297.3	7.8

Peacekeeping component	Apportionment (2017/18)	Proposed budget (2018/19)	Variance	
			Amount	Percentage
Regional Service Centre in Entebbe	33 000.0	35 194.8[d]	2 194.8	6.7
Support account	325 800.0	354 600.9[e]	28 800.9	8.8
Subtotal, support elements	**439 800.0**	**477 093.2**	**37 293.2**	**8.5**
Subtotal, resources	**7 315 752.4**	**7 268 744.2**	**(47 008.2)**	**(0.6)**
Voluntary contributions in kind (budgeted)	1 223.0	1 111.2	(111.8)	(9.1)
Total resources	**7 316 975.4**	**7 269 855.4**	**(47 120.0)**	**(0.6)**

[a] Exclusive of $113.1 million in additional funding proposals for MONUSCO support to the presidential and legislative elections (see Security Council resolution 2348 (2017)) and to cover the increase in force levels in UNMISS (see Security Council resolution 2304 (2016)), as well as the requests for authority to enter into commitments of $67.5 million in respect of UNDOF, MINUSCA and MINUSMA (see para. 18 above).

[b] Exclusive of the request for authority to enter into commitments of $84.5 million for MONUSCO support to the presidential and legislative elections (see Security Council resolution 2348 (2017)) for the 2018/19 period (see para. 19 above).

[c] Inclusive of requirements of $686,900 to be charged against the appropriation for the programme budget for the biennium 2018–2019 under section 3, Political affairs, approved by the General Assembly in its resolutions 72/262 and 72/263 A to C.

[d] Inclusive of requirements related to operating and maintenance costs of the enterprise resource planning system in the amount of $16.9 million for the period from 1 July 2017 to 30 June 2018 and $17.8 million for the period from 1 July 2018 to 30 June 2019.

[e] Inclusive of requirements in the 2018/19 period for the enterprise resource planning system in the amount of $28.9 million, the information and systems security in the amount of $0.8 million, the global service delivery model in the amount of $1.3 million, the global shared service centres in the amount of $9.9 million and the Peacekeeping Capability Readiness System in the amount of $3.9 million, as well as the requirements for the cross-cutting initiatives across peacekeeping operations in the amount of $13.1 million (see also A/72/790, annex XIX).

35. In order to isolate the net change in resources for all continuing peacekeeping operations, the Advisory Committee requested and was provided with comparative details excluding the resources pertaining to the two closing missions (UNMIL and MINUSTAH) and the new mission (MINUJUSTH). This information shows that, once those components are excluded, the remaining mission resource requirements for 2018/19 increase by approximately $79.4 million, or 1.2 per cent, over the comparable apportionment for 2017/18 (as compared with the net decrease of 1.2 per cent reflected above). **The Committee reiterates its view that the additional provision of adjusted figures which isolate the changes for all continuing peacekeeping missions facilitates the analysis of resource requirements by providing a comparable baseline.**

36. In terms of variances by group or class of expenditure, the overview report contains the main factors for variance in resource requirements for the 2018/19 period compared with the authorized resources for the 2017/18 period (see A/72/770, table 9). The overall resource requirements of $7.27 billion reflect the combined effect of proposed decreases in military and police personnel ($55.1 million, or 1.7 per cent) and operational costs ($71.2 million, or 3.1 per cent), offset in part by increases under civilian personnel ($48.2 million, or 2.8 per cent).

37. In addition, the Advisory Committee notes that the budget proposals reflect a proposed change in budgetary practice with respect to the charging of enterprise-wide

or cross-cutting peacekeeping initiatives to the support account for peacekeeping operations, resulting in an increase of $31.6 million (ibid., table 10). The Committee notes that this includes: (a) initiatives that were previously charged to mission budgets, such as Umoja-related costs; (b) new initiatives, such as the Peacekeeping Capability Readiness System; and (c) initiatives that are currently under consideration by the General Assembly (see para. 10 above). The Committee's observations and recommendations with respect to these resource requirements are included in its report on the support account for peacekeeping missions (A/72/857). The Committee was also informed that the costs for the Rapid Environment and Climate Technical Assistance Facility environmental initiative (see also para. 109 below) and the expert panels used for roster-based recruitment of field positions continue to be budgeted in the individual mission budgets (see also A/72/770, table 15).

38. Table 10 of the overview report contains a breakdown of the proposed resource changes by mission from the 2017/18 period compared with the 2018/19 period, while figure XIV illustrates the proposed resource changes by contributing factor. The Advisory Committee notes that the most important factors contributing to the overall resource reduction can be attributed to the closure of UNMIL and MINUSTAH ($200 million), post actions ($69 million) and amounts attributable to the aviation initiative and efficiencies of the Secretary-General ($51 million), offset in part by increases due to changes in the salary scale for civilian personnel ($46 million), lower vacancy rates ($77 million), enhanced security measures ($38 million) and other factors ($65 million). The Committee was informed, upon enquiry, that the increase disclosed under "other factors" includes net increases attributable to the acquisition of equipment, expenditures on medical services and freight, as well as the difference between an eight-and-a-half-month budget in 2017/18 and a one-year budget in 2018/19 for MINUJUSTH.

(a) Cost factors

39. Information on the planned vacancy rates for each mission is provided in table 13 of the overview report. The Secretary-General indicates that vacancy rates with respect to the computation of personnel costs are based on actual personnel deployment for the 2016/17 period and the first half of the 2017/18, as well as the expenditure pattern of missions and projected changes in mission levels of personnel and mission-specific circumstances in relation to the deployment of uniformed personnel and the recruitment of civilian staff (ibid., para. 190). The Secretary-General indicates that the reduction in civilian personnel vacancy rates for 2017/18 and in projections for the 2018/19 period is marked. Upon enquiry, the Advisory Committee was informed that the recent closing and transitions of missions had contributed to lower vacancy rates, with international staff often taking assignments in other missions.

40. Information concerning the fluctuations in certain exchange rates over 2017 that have an impact on the peacekeeping budget proposals for 2018/19 is also contained in the overview report (ibid., paras. 187–189 and figures XVII and XVIII). The Secretary-General indicates that the weakening of the dollar against the euro and other currencies such as CFA franc resulted in higher post adjustment multipliers, leading to an upward trend in international civilian staff costs for most peacekeeping missions (ibid., paras. 187 and 195).

41. Information on the impact of changing fuel prices on the estimated requirements for the 2018/19 period is set out in paragraphs 185 and 186 of the overview report. Fluctuations in average prices for different fuel types over 2017 are illustrated in figure XVI of the report. The Secretary-General indicates that there has been an upward trend in fuel prices observed from the beginning of 2016. The estimated fuel prices included in the proposed budgets are calculated based on average rates during

a six-month period, so as to moderate the effects of significant outliers. The Secretary-General indicates that most mission budgets show an increase in fuel costs for the 2018/19 period, reflecting the impact of anticipated price fluctuations.

42. **The Advisory Committee trusts that the most up-to-date information with respect to actual vacancy rates, rates of exchange and fuel prices will be provided to the General Assembly at the time of its consideration of the 2018/19 budget proposals.**

(b) Application of standard ratios

43. In previous reports on cross-cutting issues related to peacekeeping operations, the Advisory Committee made several observations and recommendations regarding the use of the Standard Cost and Ratio Manual (see A/67/780, paras. 38–44; A/68/782, paras. 49–52; A/69/839, para. 68; and A/71/836, paras. 45–46). In paragraph 16 of its resolution 69/307, the General Assembly noted, inter alia, the importance of the Manual as an effective standardized consolidated reference tool, and the need for the Secretary-General to continue his efforts to align the holding of assets with the Manual, while taking into account situational differences.

44. In his most recent overview report, the Secretary-General indicates that the vehicle entitlement ratios set out in the Manual have been updated following the reduction of excess holding of vehicles during the 2016/17 period. In addition, several new systems contracts have been put in place for the future provision of light passenger vehicles that will enable the missions to replace their heavy duty 4x4 vehicles with less costly sedans or crossover vehicles, taking into consideration local circumstances and operational requirements. The Secretary-General also indicates that an online fleet management and vehicle tracking system will soon be established to enable missions to right-size their fleets and reduce the number and frequency of breakdowns (see A/72/770, para. 108). Upon request, the Advisory Committee was provided with a comparison of the standard vehicle ratios for the 2017/18 and 2018/19 budget periods, which is contained in annex II to the present report. The Committee was also informed, upon enquiry, that in the previous budget period the overall number of light passenger vehicles in peacekeeping missions had been reduced by 14.8 per cent, or 1,225 vehicles, including a reduction of 509 vehicles attributed to the liquidation of UNOCI.

45. **The Advisory Committee welcomes the measures taken towards improving the management of vehicle fleets in peacekeeping missions and trusts that future overview reports will contain further details with respect to the benefits and efficiencies attributed to those efforts, including the implications of adjusting the standard ratios. The Committee also underlines that efforts should continue to ensure that the number of vehicles in missions are adjusted to the projected requirements for each personnel category within the limits of the standard ratios. At the same time, the future provision of new or replacement vehicles to missions should always take into consideration the operational circumstances, including the terrain and infrastructure in the area of operations, security considerations, as well as the supply and availability of spare parts.** With respect to the possible impact of the new systems contracts mentioned above, the Committee was informed, upon enquiry, that it was not possible to provide any related data on potential savings at this stage given that most contracts had been finalized only in late 2017/early 2018, but that empirical data would be made available in the future.

46. **The Advisory Committee notes, however, that, aside from the above-mentioned reference to vehicle ratios, the most recent overview report contains no other information concerning the application of the Standard Cost and Ratio Manual or the impact that any other possible changes to these standards would**

have on the resource requirements for individual missions. The Committee is of the view that the continued usage of this standardized reference tool ensures the credibility, consistency and transparency of peacekeeping budget proposals across a range of different operating environments and expects that future overview reports will contain more detailed information thereon.

C. Delivery of support to peacekeeping missions

47. The Advisory Committee recalls that, since 2006/07, the Secretary-General has included in his budget proposals details on efficiency gains.[2] The General Assembly, in paragraph 18 of its resolution 65/289, encouraged the pursuit of further management improvements and efficiency gains. On different occasions, the Committee has also encouraged the pursuit of sustainable efficiencies throughout peacekeeping operations, without undermining their operational capacities or the implementation of their respective mandates (see A/66/718, para. 33; and A/67/780, para. 31).

48. In previous reports on cross-cutting issues, the Advisory Committee has commented extensively on the management improvements and efficiency gains reported in the overview reports of the Secretary-General (see A/69/839, paras. 76–84; A/70/742, paras. 56–112; and A/71/836, paras. 51–105). In its resolution 70/286, the General Assembly requested the Secretary-General to ensure that the results-based budget framework adequately permits consideration of the progress of each mission towards achieving mandated tasks and its effective use of resources (para. 15); to provide qualitative and quantitative information on the efficiency gains resulting from reform initiatives (para. 50); to ensure that efficiency efforts are properly implemented, overseen and that the results of such efforts are reported in a transparent, consistent manner (para. 60); and that any initiatives related to field support and service delivery improvements take into account lessons learned and best practices from other Secretariat initiatives (para. 61).

49. In its previous report on cross-cutting issues related to peacekeeping operations, the Advisory Committee commented on the development of performance indicators for support activities (see A/71/836, paras. 55–57) and the need for detailed information on the progress made in improving the backstopping ratio for the provision of support to peacekeeping operations (ibid., paras. 58–73), as well as with respect to the quantifiable savings, benefits or efficiencies arising from cross-cutting efficiency measures (ibid., paras. 74–77). The Committee also made observations with respect to the impact of Umoja, the consolidation of payroll functions in the Kuwait Joint Support Office, the decommissioning of Galileo (the prior system of record for peacekeeping missions for all equipment and inventories), the supply chain management project, the use of the Regional Procurement Office and mission-specific efficiency gains (ibid., paras. 78–105).

50. In his most recent overview report, the Secretary-General provides information pertaining to the delivery of support services to the field and describes several initiatives under way designed to improve effectiveness and efficiency in the provision of support to field missions (see A/72/770, chap. VIII). In addition, an analysis of trends of the resources for support to peacekeeping operations is contained in paragraphs 155 to 173 of the report. Specific information on air operations and an

[2] The Secretary-General has previously indicated that efficiency gains refer to situations in which less input, or the same input at a lower cost, is needed to produce the same output level as in the previous financial period (assuming no change in quality) (see A/68/731, para. 251).

efficiency initiative with respect to the provision of rations is contained in paragraphs 208 to 218 of the report.

51. In his overview report, the Secretary-General indicates that the overall cost of United Nations peacekeeping operations on a per-peacekeeper basis decreased by 19 per cent from 2008/09 to 2017/18 when adjusted for inflation (ibid., para. 104). Upon enquiry, the Advisory Committee was informed that this calculation was based on the average number of uniformed personnel members actually deployed to each peacekeeping operation. That is considered to be one key indicator of the changes in peacekeeping costs when measured in real terms, given that such costs are subject to inflationary pressures and should also vary in accordance with changes in the mandated responsibilities of missions. However, the Committee was also informed that the number of uniformed personnel is just one of the factors driving the cost of field operations. The ratio offers a key point of analysis but is not intended to be the actual cost of supporting each uniformed peacekeeper. **While noting the reduction in per-peacekeeper cost since 2008/9, the Committee recalls its reservations about the application of the cost per capita for uniformed United Nations personnel as a useful indicator of peacekeeping efficiency (see, for example, A/69/839, para. 81). The Committee looks forward to receiving information in the next overview report on a more robust and realistic set of benchmarks for consistent measurement of peacekeeping efficiency over time, including the delivery of support to missions.**

52. According to the Secretary-General in his overview report, several cross-cutting measures and mission-specific measures are being pursued to improve efficiency, including the introduction of supply chain management (see A/72/770, para. 94), the expansion of support by shared service centres (ibid., para. 92), changes to air operations (see sect. D below), a review of vehicle holdings (see para. 44 above) and the implementation of an environmental strategy, which will allow for efficiencies in fuel consumption, generator acquisition and utility usage (see A/72/770, para. 106). In addition, the Secretary-General indicates that efforts are being made to ensure existing equipment and facilities are better utilized (ibid.).

53. Regarding fuel expenditures, the Secretary-General indicates that the model contract for turnkey fuel arrangements now reflects new management practices and cites efforts being undertaken to better manage fuel resources, deploy more environmentally friendly solutions, control fuel consumption and avoid waste, including through the electronic fuel management system that has been introduced in almost all peacekeeping missions (see A/72/770, para. 110).

54. Finally, details of an initiative to ensure the efficiency of the supply of rations to peacekeeping missions is contained in paragraphs 214 to 217 of the overview report. A trend analysis of rations costs was performed for the period before the introduction of the new rations standards, from 2008/09 to 2012/13, and for the period after the introduction of new standards, the introduction of performance credits and the implementation of an electronic rations management system. According to the Secretary-General, this new system has facilitated the measurement of contractor performance levels and the utilization of discounts and credits as applicable, resulting in savings of more than $83 million since 2013/14. Table 19 of the report shows that the average cost of rations per person per day decreased from $9.50 for the periods 2008/09 to 2013/14 to $8.12 for the periods 2014/15 to 2016/17.

55. **The Advisory Committee looks forward to receiving further information on the results of the above-mentioned ongoing initiatives in future overview reports. The Committee also encourages the Secretary-General to continue his efforts in identifying and implementing further initiatives of both a cross-cutting and mission-specific nature.**

1. Backstopping requirements

56. In his report, the Secretary-General provides trends and analysis of the resources for support to peacekeeping operations (ibid., paras. 155–159), including details comparing the financial resources allocated to the support account, the United Nations Logistics Base at Brindisi and the Regional Service Centre in Entebbe against resources for operations under peacekeeping mission budgets since the 2012/13 period (ibid., table 6 and figure IV), commonly referred to as a backstopping ratio. The table indicates that for 2018/19, while the overall cost of peacekeeping missions and UNSOS is estimated at $6.79 billion, the combined resource requirements proposed for backstopping them (from the support account, the United Nations Logistics Base at Brindisi and the Regional Service Centre in Entebbe) total approximately $419.2 million.

57. The Secretary-General indicates that the average support ratio rose from 5.28 per cent in the 2015/16 period to an estimated 6.17 per cent in the 2018/19 period, with the inclusion of the resources of the Regional Service Centre in Entebbe. This increase is, according to the Secretary-General, attributable largely to the transfer of posts previously embedded in missions to the Centre and contractions in mission support components due to the centralization of functions and right-sizing of mission staffing complements. The Secretary-General also attributes the increase in the support ratio to the consolidation of Umoja operating costs into the budget of the United Nations Logistics Base at Brindisi (ibid., para. 157).

58. The Secretary-General states that backstopping support from Headquarters departments and offices is expected to remain at 4.4 per cent of aggregate resources for peacekeeping operations for the 2018/19 period (excluding peacekeeping's share of Organizational initiatives and central costs). The ratio has increased since the 2014/15 period. This is attributed to the establishment and growth of MINUSMA and MINUSCA and the targeted strengthening at Headquarters in priority areas, such as force generation, the prevention of sexual exploitation and abuse, environmental responsibilities, increased safety and security measures and human rights initiatives, along with technical factors such as revised salary scales and rising corporate costs such as after-service health insurance and the administration of justice. Furthermore, according to the Secretary-General, the support account shows a lag in responding to changes in the overall level of resource requirements for peacekeeping operations, in particular since reductions in uniformed personnel and/or the closure of missions do not immediately translate into a reduced workload for backstopping functions (ibid., para. 158).

59. The Advisory Committee recalls its previous observation that the backstopping ratio does not appear to have a strict correlation with either overall uniformed or civilian personnel levels (see A/70/742, para. 61). The Committee notes that the total number of authorized uniformed personnel in peacekeeping missions declined by more than 13,100 from 2014/15 to 2017/18, with the number of civilian personnel down by more than 3,800 for the same period (see table 1). For 2018/19, the Secretary-General indicates that the uniformed personnel strength is expected to decline by an additional 13,300, with an anticipated decrease of 2,900 civilian personnel from the approved level for the 2017/18 period (see table 3).

Table 3
Military and civilian staff variances
(Number of personnel)

	2017/18 approved	*2018/19 proposed*	*Variance*	*Percentage change*
Military personnel	99 350	89 773	(9 577)	(9.6)
Police personnel	15 144	11 380	(3 764)	(24.9)
AMISOM military personnel	21 586	20 586	(1 000)	(4.6)
Civilian substantive personnel	4 645	4 065	(580)	(12.5)
Total	**140 725**	**125 804**	**(14 921)**	**(10.6)**
Civilian support personnel	13 614	11 310	(2 304)	(16.9)
United Nations Logistics Base at Brindisi	445	445	–	–
Regional Service Centre in Entebbe	427	408	(19)	(4.4)
Support account	1 440	1 439	(1)	(0.1)
Total	**15 926**	**13 602**	**(2 324)**	**(14.6)**

60. **The Advisory Committee stresses that the implementation of global and regional efficiency initiatives, such as the global field support strategy, the establishment of the Regional Service Centre in Entebbe and the implementation of Umoja, should now be having a positive impact on the backstopping ratio for the provision of support to peacekeeping missions. Furthermore, in view of the significant reductions in both uniformed and civilian components deployed to peacekeeping operations since 2014/15, the Committee would have expected a reduction in the backstopping ratio (see also A/71/836, para. 64).**

61. Furthermore, the Advisory Committee again notes that the composition of personnel used in calculating the backstopping ratio does not include the number of independent contractors and consultants that are deployed in peacekeeping. **The Committee recalls its view that full information pertaining to contractors and consultants deployed to peacekeeping operations, including numbers, functions, locations and length of appointment, should be provided in future overview reports. Furthermore, the Committee considers that by applying a "full-time equivalent" methodology to the work months provided by consultants and contractors, their contribution to the mission's overall workload should be factored into the calculation of the backstopping ratio (ibid., para. 67).**

62. In his overview report, the Secretary-General states that it is expected that the management reform initiative and the global service delivery model will have an impact on the relative ratios of support components (see A/72/770, para. 159). **The Advisory Committee expects that the implications of any approved initiative on the backstopping/support ratio will be clearly reflected in future overview reports.**

63. The Advisory Committee notes that an examination of the backstopping ratio is closely related to scalability in the resource levels for the Regional Service Centre in Entebbe, the United Nations Logistics Base at Brindisi and the support account for peacekeeping operations. The Committee recalls that the General Assembly requested the Secretary-General to develop scalability models to inform the resource requirements for the support account, the United Nations Logistics Base and the Regional Service Centre (see resolutions 69/307, para. 63; and 70/286, para. 66). While the Committee notes that progress has been made in developing and applying a scalability model in the case of the Regional Service Centre, this is not the case with

the United Nations Logistics Base, where analysis is ongoing following the completion of a civilian staffing review. The Committee's observations and recommendations on the proposed resource requirements at the United Nations Logistics Base and the Regional Service Centre for the 2018/19 period are contained in its respective reports (A/72/789/Add.10 and A/72/789/Add.9).

64. Concerning the support account, the Advisory Committee recalls that the General Assembly, in paragraph 10 of its resolution 70/287, emphasized that support functions should be scalable to the number, size and scope of peacekeeping operations and requested the Secretary-General to present, at the second part of the resumed seventy-second session of the Assembly, a comprehensive review of the support account to ensure that the support account broadly corresponds to the evolving mandate, number, size and complexity of peacekeeping missions and to the implementation of organizational transformation initiatives.

65. The Advisory Committee notes that the report of the Secretary-General on the comprehensive review of the support account for peacekeeping operations (A/72/814) was only recently finalized, but that it contains no concrete proposals with respect to the scalability of the resource requirements for the support account. In his overview report, the Secretary-General indicates that the review identified various factors affecting the scalability of the support account, including not only the number of peacekeeping operations, troop and police-contributing countries, military personnel and civilian staff but also the political instability of the environments in which missions are operating and the increasing complexity of mandates of peacekeeping missions (see A/72/770, para. 158). The Secretary-General intends to submit a proposal to the General Assembly at the second part of its seventy-fourth session with respect to the support account, reflecting the outcome of decisions that may be taken by the Assembly on the various reform proposals of the Secretary-General and based on the initial experience gained from their implementation (see A/72/492/Add.2, para. 66). The Committee's observations and recommendations on the support account for peacekeeping operations for the 2018/19 period are contained in its report (A/72/857).

2. Mission support structures

66. In his overview report, the Secretary-General indicates that there has been a concerted effort to ensure consistency among the functions and structures of mission support elements across field missions, while recognizing that some flexibility may be necessary depending on unique operating environments. Initial guidance was issued by Headquarters in December 2014. Supplementary guidance was issued in advance of the preparation of mission budget proposals for the 2018/19 period, reflecting ongoing developments, such as the implementation of the supply chain management initiative, the further development of shared service provision concepts, the enhancement of Umoja and the promulgation of an environmental strategy (see A/72/770, para. 93). The Advisory Committee notes that the updated standard mission support structure comprises three pillars: operations and resource management; supply chain management; and service delivery management.

67. Upon enquiry, the Advisory Committee was informed that the original guidance of December 2014 contained gaps, including the lack of a structure for medium-sized missions and of specificity relating to new functions, in particular in the area of supply chain management. The revised structures are intended to ensure that mission structures are unified and clearly understood in terms of functions, roles and responsibilities. Missions have been requested to standardize their support structures over two financial periods (2018/19 and 2019/20). The Committee was also informed that the structure responds principally to the operating model for field support already in place (irrespective of any subsequent decisions on management reform), in

particular since more than three quarters of field personnel are already supported through shared service arrangements.

68. In its previous report on cross-cutting issues related to peacekeeping operations, the Advisory Committee noted several instances in which the budget documents proposed numerous changes in the staffing component for the 2017/18 budget period, including large numbers of post redeployments and reassignments within and between mission components, in particular within divisions or offices providing mission support (see A/71/836, para. 121). For the 2018/19 budget period, with the issuance of the revised guidance mentioned above, the Committee notes once again large numbers of post redeployments and reassignments in the mission budget proposals. In the case of UNSOS, for example, the budget proposal for 2018/19 includes 183 posts to be redeployed, along with the extensive realignment of structures (see A/72/763), while one year earlier the Office had proposed the redeployment or reassignment of 154 posts (see A/71/836/Add.6, paras. 31–35). Another example is the mission support component of MINUSMA in which the Secretary-General proposed a redeployment of 70 posts and positions in the Mission's budget proposal for the 2017/18 period in order to replace the existing Supply Section with a new supply chain management pillar (see A/71/836/Add.14, para. 43). One year later, the 2018/19 budget proposal for the same mission contains a proposal to redeploy an additional 94 posts, mainly in the context of the implementation of the proposed new mission support structure (see A/72/789/Add.14, para. 25). The Committee also notes, however, that, in the case of several other missions, the support structures have not been standardized.

69. **The Advisory Committee recalls its view that repeated changes to mission structures and post/position locations and functions from one year to the next with no apparent link to changes in mandates or operational circumstances are destabilizing, affecting the clarity and continuity of lines of accountability and control and impacting upon staff performance. Furthermore, frequent movement of posts and positions impacts upon the transparency of related resource requirements and the attribution of costs to specific activities within the mission, making comparisons across financial periods challenging (see A/71/836, para. 125). The Committee also considers that the designated mission support structures need to stabilize and prove their worth over time. Any future changes from one period to the next should be considered only if they are linked to changes in mandates or to compelling operating circumstances.**

70. In terms of shared services, in paragraphs 91 to 93 of his report, the Secretary-General provides a brief description of a review of the Regional Service Centre in Entebbe and the Kuwait Joint Support Office aimed at strengthening the provision of support to the field and improving performance for clients, as well as addressing the request of the General Assembly for a comprehensive study of existing service delivery arrangements (see resolution 71/272, part XVII, Global service delivery model for the United Nations Secretariat, para. 2). Concerning the Regional Service Centre, the Secretary-General indicates that this review identified gaps in the governance structure, suggested modifications to the structure of the Regional Service Centre and provided recommendations on processes, systems and performance management. Upon request, the Advisory Committee was provided with details concerning proposed modifications to the pillars and service lines of the Regional Service Centre to help to eliminate fragmentation of services. In addition, the Committee was informed that recommendations are being implemented to include process improvements through better harnessing of Umoja. The Committee's comments and recommendations on the proposed structural changes are contained in its report on the budget proposal for the Regional Service Centre for the 2018/19 budget period.

71. With regard to the Kuwait Joint Support Office, the Advisory Committee notes that no detailed information is contained in the report of the Secretary-General with respect to the findings of the comprehensive review. The Committee recalls that the Office had assumed temporary responsibility for processing payroll functions for certain personnel in 14 peacekeeping operations and special political missions since November 2016 (see A/71/836, para. 88). Upon enquiry, the Committee was informed that as at 2018 a total of nine posts approved in the staffing table of four individual peacekeeping missions (UNIFIL, UNDOF, UNMIK and UNFICYP) and the United Nations Logistics Base at Brindisi had been assigned to the Office. Staff encumbered on these posts are assigned full-time to provide payroll processing support services from Kuwait. **While the Committee does not object to this interim arrangement, it recalls that, in accordance with General Assembly resolution 70/248, any changes to the existing and future service delivery model must be approved by the General Assembly (ibid., para. 89).**

3. Supply chain management

72. The supply chain management initiative of the Secretary-General has been the subject of extensive comments of the Advisory Committee in its previous two reports on cross-cutting issues related to peacekeeping operations. The Committee has repeatedly stressed the need for a comprehensive description of project costs and benefits to be provided to the General Assembly. The Committee has also stressed the importance of drawing lessons from the implementation of the global field support strategy, the need for effective project management and oversight mechanisms and the requirement for continuous client and stakeholder engagement (see A/70/742, para. 87; and A/71/836, para. 98).

73. In his most recent overview report, the Secretary-General asserts that the supply chain management approach seeks to enable global strategic planning and managing based on consolidating the requirements of missions, optimize strategic sourcing and delivery by leveraging economies of scales, and enhance market research through a category management approach that will allow a better understanding of the latest technical specifications of goods and the capability of vendors (see A/72/770, para. 94). The declared objective of the initiative is to ensure the provision to field missions of "the right products at the right time at the right cost" (ibid., para. 95).

74. The Secretary-General states that the organizational framework of the Logistics Support Division at Headquarters and the United Nations Logistics Base at Brindisi has been restructured, along with the ongoing structural changes to the mission support components in missions (see paras. 66–71 above). In addition, the supply chain blueprint document, which provides overarching guidance, has been updated as at October 2017. The Secretary-General also indicates that a comprehensive learning project has been initiated (see A/72/770, paras. 94–97).

75. Nevertheless, unlike the previous overview report, no detail was provided in the most recent overview report on the implementation status and impact of four pilot projects introduced in 2015/16 (see A/70/742, para. 83; and A/71/836, para. 95). The Advisory Committee notes that, once again, no detail pertaining to the foreseeable costs and benefits of this initiative is included in the overview report or the budget reports with respect to the United Nations Logistics Base at Brindisi, the Regional Service Centre in Entebbe or the support account for peacekeeping operations. Furthermore, the report lacks clarity and specificity in terms of the individual components of the approach, the tangible outputs and the overall internal governance and monitoring mechanisms to ensure that the anticipated benefits are achieved.

76. Upon request, the Advisory Committee was provided with information concerning the resources spent on the implementation of the supply chain

management initiative. Details contained in table 4 show the status of resources allocated for consultancy services and funded under the support account for peacekeeping operations. In addition, the Committee was provided with information relating to the development costs for the supply chain management logistics module, part of the planned roll-out of Umoja Extension 2. These amounts, which have been charged to peacekeeping missions in the 2016/17 and 2017/18 periods, are reflected in table 5.

Table 4
Consultancy services funded from the support account for the supply chain management initiative

(United States dollars)

Period	*Cost estimates*	*Apportionment*	*Expenditure*
2015/16[a]	1 600 000	1 600 000	1 536 100
2016/17	1 500 000	1 500 000	1 237 000
2017/18	1 500 000	1 151 500	796 791[b]
2018/19	843 000	–	–

[a] The consultancy services were proposed in the overview report (see A/69/751/Rev.1, table 14). The General Assembly, in its resolution 69/308, approved the amount under the support account.
[b] As at 23 April 2018.

Table 5
Umoja Extension 2 logistics module: supply chain management

(United States dollars)

Period	*Funding source*	*Cost estimates*[a]	*Apportionment*	*Expenditure*
2016/17	Charged to missions	974 400	7 636 100	5 043 231
2017/18	Charged to missions	9 824 100	9 202 400	5 849 200[b]
2018/19	Support account	9 943 400	–	–

[a] Includes various integrated functionalities covering both supply chain management and related areas of logistics processes and aspects, including costs relating to the decommissioning of the Galileo system.
[b] As at 23 April 2018.

77. **The Advisory Committee notes with regret that, once again, the overview report does not provide a comprehensive description of project costs and benefits with respect to the supply chain management strategy despite significant resources being allocated to this initiative since 2016/17 and extensive structural implications reflected in successive budget proposals for individual missions, the United Nations Logistics Base at Brindisi and the support account for peacekeeping operations (see also A/71/836, para. 98).**

78. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide information and analysis pertaining to the supply chain management initiative, including a comprehensive description of costs and benefits, the project management and oversight mechanisms, performance measures, project milestones and deliverables, as well as a detailed accounting of all expenditures incurred at Headquarters and in missions since the inception of the project in the context of the next overview report.**

D. Air operations

79. In previous reports on cross-cutting issues related to peacekeeping operations, the Advisory Committee has made observations and recommendations on various aspects of air operations in peacekeeping missions, with particular emphasis on: air asset utilization; management and oversight arrangements; the implementation of an aviation information management system; the deployment of unmanned aerial systems; and cost recovery practices (see A/69/839, paras. 122–147; A/70/742, paras. 113–138; and A/71/836, paras. 137–165). In its most recent cross-cutting report, in view of the significance of the resources allocated to air operations across peacekeeping operations and the persistent difficulties in obtaining clear and comprehensive information on a number of different aspects, the Committee requested the Board of Auditors to conduct an audit of all air operations in United Nations peacekeeping and in special political missions, including on all performance- and compliance-related aspects (see A/71/836, paras. 164–165).

80. The Advisory Committee notes the provision of more comprehensive information on air operations in the Secretary-General's latest overview report (see A/72/770, paras. 208–213 and annexes VII and IX). The report also includes details concerning a comprehensive review of aviation assets across peacekeeping conducted in 2017 at the request of the Secretary-General. The purposes of that review were: (a) to systematically analyse and adjust the composition of utilization of each mission's air fleet against clear benchmarks, and seek alternative solutions; (b) to reduce non-essential flights and utilize fewer aircraft for more hours; and (c) to conduct a thorough analysis of military requirements that justified the composition and deployment of military helicopters. The Secretariat also completed a review of roles and responsibilities between the Air Transport Section at Headquarters, the Strategic Air Operations Centre at the United Nations Logistics Base and the Transportation and Movements Integrated Control Centre, as requested by the General Assembly in its resolution 70/286 (ibid., para. 111).

81. In his report, the Secretary-General indicates that immediate changes resulting from the comprehensive review included reducing fleets, limiting passenger movement to essential needs, cutting the number of non-mission passengers travelling on United Nations flights and reducing the number of special flights (ibid., para. 208). In addition, while continuing to coordinate the use of aircraft in a shared or borrowed capacity, the Strategic Air Operations Centre has broadened the scope of its activities as of February 2018 to include the scheduling and coordination of dedicated air support to contingent troop rotations (ibid., paras. 112 and 211). The Secretary-General also provides several examples of measures either under way or planned for the sharing of air asset capacities between missions (ibid., para. 213). According to the Secretary-General, this comprehensive review is expected to result in efficiencies amounting to $51 million in the 2018/19 budget period (ibid., para. 6). Upon enquiry, the Advisory Committee was informed that, in the view of the Secretariat, the estimated indicative savings could amount to more than $150 million owing to measures implemented over the short, medium and long terms, setting the stage for a more cost-effective aircraft fleet and greater cooperation between Headquarters and missions, while ensuring that safety and security was not compromised. **The Committee trusts that further details on the results of this comprehensive review of aviation will be contained in future overview reports.**

82. In his overview report, the Secretary-General also indicates that a new methodology for the calculation of reimbursement for the rotation of contingents under letters of assist has been introduced (ibid., para. 107). The Contingent-Owned Equipment Manual now states that Member States are to be reimbursed in an amount up to the level it would have cost the United Nations to arrange the same movement.

This measure follows a review of actual payments made under letters of assist between November 2016 and August 2017, which were compared with the cost of operating the Boeing 767 under the long-term service agreement for the movement of the same passengers on the same routes. As a result of the review, it was concluded that savings of approximately 15 per cent would have been achieved. The Secretary-General indicates that the new methodology will also reduce the time required to establish letters of assist and will allow for a more consistent and transparent approach to all troop- and police-contributing countries. **The Advisory Committee notes the establishment of a new methodology for the reimbursement of contingent rotation costs under letters of assist and looks forward to reviewing the implications of this measure in its consideration of future overview reports.**

83. The Board of Auditors, in its report on the United Nations peacekeeping operations for the financial period ended 30 June 2017, provided details regarding the above-mentioned audit requested by the Advisory Committee and made several observations with respect to the management of air operations in peacekeeping operations (see A/72/5 (Vol. II), chap. II, sect. B.6). These included the following observations: more sharing of commercial and military aircraft should be possible, which would require better coordination among missions; the provision of commercial options was much less cost-intensive than military aircraft provided under letter-of-assist arrangements (see para. 82 above); and the process of selecting Member States providing aircraft under letters of assist lacked competition and transparency. The Board also concluded that more and better indicators were needed to manage the peacekeeping aircraft fleet. Regarding the above-mentioned review of air operations initiated by the Secretary-General, the Board fully supported the initiative and indicated its intention to closely monitor the implementation of the resulting recommendations, noting that the implementation of the results of past reviews had proved to be difficult (ibid., para. 166).

84. On the basis of its audit findings, the Board expressed the view that mission control over air operations budgets had hampered centralized coordination and unconditional sharing of air assets. The Board recommended that the United Nations establish a central budget for all strategic air operations and consider including all regional air operations and troop movement in it (ibid., paras. 98–99). According to the Board, the Secretariat only partially concurred with that recommendation, stating that there were certain challenges to its full implementation, including the different funding modalities for peace operations. In his related report, the Secretary-General indicated that consideration and approval by the legislative bodies would be required for the implementation of the recommendation (see A/72/756, para. 33). Upon enquiry, the Advisory Committee was informed that the General Assembly, in paragraph 22 of its resolution 64/269, stressed, inter alia, the need to respect the principle of separate financial arrangements for missions. The Secretariat also indicated that, while centralized command and control, as well as tasking authority, were clearly needed and would provide for the most efficient use of air assets, centralized aviation budgets would require the full extraction of the global troop rotation requirements from internal aviation movement requirements (see A/72/5 (Vol. II), chap. II, paras. 100–102). **While concurring with the overall principle of centralized command and control over air assets, the Committee acknowledges the institutional impediments to the establishment of centralized aviation budgets under existing arrangements.**

85. Another area of examination by the Board of Auditors was the role of the Transportation and Movements Integrated Control Centre — originally established to optimize movement planning and implementation for client missions of the Regional Service Centre in Entebbe — in the use and coordination of mission aircraft. The Board noted that most missions had not used the Transportation and Movements

Integrated Control Centre in years, aside from case-by-case aircraft ground handling and refuelling functions and the provision of air crew accommodation (ibid., para. 117). In his overview report, the Secretary-General confirms the reduced use of the Transportation and Movements Integrated Control Centre in the regional coordination of mission air assets, which, he states, is due to a variety of reasons, including the chartering of the wide-body aircraft for troop rotation by Headquarters as well as the fact that regional missions retained close control of their dedicated air assets (see A/72/770, para. 212). The Board made the recommendation (with which the Secretariat agreed) that consideration be given to subordinating the air operations component of the Transportation and Movements Integrated Control Centre to the Strategic Air Operations Centre for the command and control of the commercial and military aircraft of the regional missions (see A/72/5 (Vol. II), chap. II, paras. 121–122). Upon enquiry, the Advisory Committee was informed that further review of the Transportation and Movements Integrated Control Centre was required in order to improve the Centre's air component and to contribute to greater efficiency. **The Committee is of the view that the coordination by the Transportation and Movements Integrated Control Centre of regional air assets requires further assessment, particularly in view of the broadened role of the Strategic Air Operations Centre (see para. 81 above). The Committee recommends that the General Assembly request the Secretary-General to complete such an assessment and to report thereon in the context of his next overview report.** Further observations and recommendations on the Transportation and Movements Integrated Control Centre are contained in the report of the Advisory Committee on the proposed budget for the Regional Service Centre in Entebbe for the 2018/19 period (A/72/789/Add.9).

86. While noting the greater attention accorded to the matters identified by the Advisory Committee and the Board of Auditors in previous reports, the Committee notes that the overview report is still deficient with respect to details concerning: (a) air asset utilization; (b) the use, management and oversight of unmanned aerial systems; and (c) a cost-recovery policy in respect of the use of mission assets by non-United Nations passengers.

1. Air asset utilization

87. In his overview report, the Secretary-General states that a mission-by-mission assessment of the movement of people and cargo by peacekeeping air assets was conducted, along with an assessment of the military demands for aviation support and a detailed examination of essential requirements and associated aviation schedules (see A/72/770, para. 209). Nevertheless, the Committee notes that the report contains little useful information on the utilization patterns for existing air fleets, other than raw data with respect to cargo utilization rates for individual aircraft deployed to missions and the number of passengers transported during 2017 (ibid., annex VII).

88. The Board of Auditors, in its most recent report on the United Nations peacekeeping operations, commented on utilization rates, indicating that, in its view, the traditional measure of the ratio of actual hours flown versus flying hours budgeted was not an indicator of the efficiency or cost-effectiveness of air operations, and recommended that key performance indicators be developed. Upon enquiry to the Board, the Advisory Committee was informed that such indicators needed to take into account aircraft-sharing arrangements as well as total costs and aircraft payload capacity, especially with respect to letters of assist. While indicating that the development of such indicators was extremely challenging given the fact that the peacekeeping air fleet included both commercial and military aircraft, the Administration indicated that the Strategic Air Operations Centre had now developed a set of indicators for passengers and cargo, including aircraft payload capacity, which

would be incorporated into the Air Information Management System and tracked actively in the coming year (see A/72/5 (Vol. II), chap. II, paras. 130–132). **The Committee reiterates its view that a consistent methodology for measuring air asset utilization is needed so that meaningful comparisons can be made over time (see A/71/836, para. 147). The Committee looks forward to receiving information with respect to the application of the aforementioned key performance indicators in the next overview report.**

2. Unmanned aerial systems

89. In paragraph 36 of its resolution 70/286, the General Assembly, inter alia, reaffirmed its request to the Secretary-General to ensure consistency, transparency and cost-efficiency in the budgeting for unmanned aerial systems in individual peacekeeping operation budget proposals; the Assembly also reaffirmed its request that comprehensive information, including on lessons learned from the utilization of unmanned aerial systems in peacekeeping operations, be included in the next overview report.

90. In his overview report, the Secretary-General indicates that unmanned aerial systems are in use in MONUSCO, MINUSMA and MINUSCA. Some details on the current and planned deployment of those systems, including estimated resource requirements for 2018/19, are set out in annex IX to the report. The Secretary-General also indicates that lessons learned are being captured in order to optimize the procurement, generation and use of those services and that guidance has been developed to assist missions in their review of requirements (see A/72/770, para. 115). The Advisory Committee notes, however, that no information thereon is included in the report. Upon enquiry, the Committee was informed that a Headquarters working group had been established with the main goal of streamlining efforts on the generation, procurement, deployment and use of unmanned aerial systems. Most recently, the working group had completed a joint assessment with MINUSMA of the systems deployed in that mission. The Committee was informed that the main challenge was that the field of unmanned aerial systems continued to grow and involved multiple aspects, including the proper use, exploitation, analysis and distribution of the data and/or products obtained. **The Committee reiterates its view that efforts to improve the management and oversight arrangements for these systems must continue, including the optimization of the number and types of systems acquired and the introduction of measures to improve utilization in missions. The Committee also stresses again that more comprehensive information on the lessons learned from the deployment of unmanned aerial systems in United Nations peacekeeping operations should be included in future overview reports (see also A/71/386, para. 162).**

91. Annex IX to the overview report contains a summary of the estimated costs pertaining to those unmanned aerial systems already deployed in missions, as well as those proposed for deployment in 2018/19. Projected resource requirements are approximately $21.2 million, provided under both commercial and letter of assist arrangements, with the cost of one system to be deployed in MINUSMA still to be determined. The Advisory Committee notes that the overview report does not contain any actual cost information pertaining to those systems deployed in past or present financial periods, or any details relating to their utilization. Upon request, the Committee was provided with information on the operational utilization of these systems where deployed in the 2016/17 and 2017/18 periods. In MINUSMA, MONUSCO and MINUSCA, the Committee noted instances of significant underutilization of the systems deployed during those periods and, therefore, recommends adjustments to the related resource requirements requested for the 2018/19 period (see A/72/789/Add.14, A/72/789/Add.11 and A/72/789/Add.8).

92. The Secretary-General also indicates that a proposal to add unmanned aerial systems to the list of major equipment deployed in the Contingent-Owned Equipment Manual was included in the report of the Working Group on Contingent-Owned Equipment (A/C.5/71/20), which was endorsed by the General Assembly in its resolution 71/296. The purpose of including unmanned aerial system equipment in the Manual is to reduce the length of the administrative procedure associated with negotiating the provision of such equipment (see A/72/770, para. 75 and annex I). **The Advisory Committee stresses its expectation that, in conjunction with improved consistency and transparency in the budgeting for unmanned aerial systems, the necessary cost comparisons, including details on the respective contractual arrangements, will be included in future overview reports (see A/71/836, para. 163).**

93. In that connection, the Advisory Committee recalls the comments made by the Board of Auditors, in the context of its previous report on the United Nations peacekeeping operations, when it found underutilization of three of the five unmanned vehicles provided as part of the system under a contract with a commercial provider and recommended that the Secretariat ensure that damages be recovered in the case of all such contracts (see A/71/5 (Vol. II), chap. II, paras. 159–168). **The Committee trusts that a utilization factor will be built into the contractual arrangements concerning the provision of unmanned aerial systems.**

3. Cost recovery practices

94. Concerning the use of mission aircraft by other entities or non-mission personnel, a matter raised in the four most recent reports of the Advisory Committee on cross-cutting issues related to peacekeeping operations (see A/71/836, paras. 148–150; A/70/742, para. 123; A/69/839, para. 133; and A/68/782, para. 176), the Committee continues to note that the applicable cost recovery policy in respect of such use has still not been finalized. On the basis of passenger information contained in annex VII to the overview report, the Committee notes that, of the 623,958 passengers transported on the air assets held by 12 peacekeeping missions for the 12-month period ended 31 December 2017, 93,347 were non-United Nations passengers and an additional 21,392 were individuals from the specialized agencies and United Nations funds and programmes. The Committee notes that those figures represent approximately 18 per cent of the total number of passengers using United Nations air assets, which is slightly lower than the figures provided for 2016 (see A/71/836, para. 148).

95. In its previous report on cross-cutting issues related to peacekeeping operations, the Advisory Committee noted that practices varied between missions, with some degree of cost recovery for the use of mission aircraft by non-United Nations mission personnel in at least four missions. At that time, the Committee was also informed that a related legal review with respect to liability exposures and insurance coverage was expected to be completed by the end of May 2017 (ibid., paras. 148–149). The Committee notes that no details concerning the finalization of definitive policy guidance on this matter or the application of related cost recovery practices are contained in the Secretary-General's overview report. Upon enquiry, the Committee was informed that a comprehensive analysis of the various categories of non-United Nations passengers to support mandate implementation had not yet been completed and that it was anticipated that the analysis would not be finalized before September 2019. **It is also not clear to the Committee why this analysis should take an additional 18 months to complete. The Committee considers that the finalization and dissemination of a policy on the question of carrying third-party passengers on mission air assets is now long overdue. The Committee expects that this policy guidance will be issued soon and that the related cost recovery will be**

implemented at the earliest opportunity. Details on this policy, which should be uniformly applied across all missions, should be provided in the next overview report.

E. Programmatic activities

96. The Advisory Committee recalls that the General Assembly, in paragraph 68 of its resolution 70/286 on cross-cutting issues, recognized that the inclusion of programmatic funds in mission budgets on a case-by-case basis was intended to support the effective implementation of mandated tasks, and requested the Secretary-General to clearly and consistently present the cost of such activities when they were included in future mission budgets. In paragraph 69 of the resolution, the Assembly requested the Secretary-General to provide information on such funding, including the scope, criteria, governance and accounting procedures. **The Committee notes that the Secretary-General did not include in his overview report information with respect to the implementation of the request contained in paragraph 69 of General Assembly resolution 70/286.**

97. In his overview report, the Secretary-General indicates that programmatic activities provide a tool for peacekeeping operations to more effectively pursue political progress and mandate delivery through the implementation of specific time-bound interventions, either by missions themselves or through collaborative arrangements with implementing partners when those partners enjoy a comparative advantage for delivering those tasks (see A/72/770, paras. 37–38). The Secretary-General cites examples in which such activities have been used to: incubate longer-term processes (such as the operationalization of the Special Criminal Court in the Central African Republic); facilitate sustainable transitions from peacekeeping to development-oriented engagement (such as in MINUSTAH/MINUJUSTH and UNAMID); and effectively implement mandated policing tasks and provide support for the protection of civilians (such as in MINUSMA, MINUSCA, UNMISS and UNAMID) (ibid., paras. 39–41). Upon enquiry, the Advisory Committee was informed that in the context of two closing missions, UNOCI and UNMIL, funding for programmatic activities had been critical in preventing an abrupt discontinuation of key peacebuilding activities carried out by those missions.

98. Details regarding the proposed resources for programmatic activities included in peacekeeping operations are contained in annex VIII to the overview report. For the 2018/19 period, the requirements for programmatic activities in 12 missions are estimated in the amount of $174.8 million, 68 per cent of which relates to mine action activities. This compares with the $244 million approved for the 2017/18 period. Activities include those related to disarmament, demobilization and reintegration programmes ($6.4 million); community stabilization and violence reduction projects ($25.2 million); activities in support of the rule of law, human rights, security institutions and security sector reform ($16.3 million); and confidence-building measures ($2.1 million). With the exclusion of assistance devoted to mine action activities, disarmament, demobilization and reintegration, and community violence reduction programmes, which have been included in mission budgets for several years, the proposed resources for other programmatic activities are estimated at $30 million, as compared with $42 million, representing a 19 per cent decrease compared with the 2017/18 period.

99. The Secretary-General indicates that guidance on programmatic activities was issued formally in November 2017, outlining governance and oversight arrangements, roles and responsibilities and the required criteria, such as establishing the link between such activities and strategic priorities. The Secretary-General also states that guidance was provided concerning the presentation of the cost of such activities in

proposed budgets, the recording of related expenditures, monitoring and reporting. A standard contractual agreement template has been developed to encourage consistency of reporting and to facilitate the review of projects (ibid., para. 42). The Advisory Committee requested but was not provided with copies of this guidance; instead, it was provided with a copy of a checklist used by missions for determining that selected programmatic activities fulfil certain criteria. **The Committee regrets that the aforementioned guidance on programmatic activities was not provided to the Committee during its consideration of the peacekeeping budget proposals and trusts that the guidance will be provided to the General Assembly at the time of its consideration of these proposals.**

100. The Advisory Committee was informed, upon enquiry, that in order to avoid duplication of efforts, missions must ensure that planned programmatic activities were not being undertaken by other partners and must focus on projects that supported mandate implementation priorities, but for which funding was not available from other sources during the budget period. While projects were not intended to address funding gaps of implementing partners, they might serve to catalyse contributions from other sources and enable partners to take over tasks as a mission drew down. The Committee was also informed that, to determine optimal implementation arrangements, missions undertook an assessment of comparative advantages, combining three basic elements: a legal mandate; a demonstrated capacity; and a unique contribution in the selected areas of intervention.

101. With regard to financial monitoring and reporting, the Advisory Committee was informed that the Office of the Controller had provided guidance indicating that all such activities should be tracked using a functionality in Umoja that allowed programme managers to capture the purpose of the costs. In addition, a new budget line entitled "Implementing partners and grants" had been introduced to clearly identify and reflect the provision of resources for these purposes.

102. **The Advisory Committee notes the expansion of programmatic tools within peacekeeping missions and the related increase in programmatic activities funded from peacekeeping mission budgets in recent years.**

103. **Notwithstanding the issuance of guidance in late 2017, the Advisory Committee considers that greater clarity is still required concerning different aspects with respect to these activities, as requested by the General Assembly in its resolution 70/286. The Committee notes that the report of the Secretary-General continues to lack comprehensive information relating to the scope of programmatic activities included in peacekeeping mission budget proposals, the criteria for their inclusion and the governance, monitoring and oversight arrangements put in place for programmatic activities funded from peacekeeping operations.**

104. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide: (a) detailed explanations of the types of programmatic activity to be funded by peacekeeping missions, clearly distinguishing between activities such as demining, disarmament, demobilization and reintegration and community violence reduction projects, which have been part of the mission budgets for several years, and other programmatic activities; (b) justifications that the activities support implementation of mandated tasks in each mission; (c) the mission's comparative advantage in the delivery of these activities as well as those of the partners selected to implement them; and (d) the contractual arrangements in place with implementing partners, including clear identification of any related administrative overhead charges (see also A/71/836, para. 178).**

105. **As was the case for the 2017/18 period, the Advisory Committee is not proposing any adjustments to the resources proposed for programmatic activities in peacekeeping missions for the 2018/19 period. However, the Committee considers that the above-mentioned clarifications are long overdue and should be provided to the General Assembly without further delay.**

106. With regard to mine action activities, information on work being undertaken in the context of peacekeeping operations is contained in paragraph 59 of the overview report. Furthermore, in annex VIII to the report, the Secretary-General provides details on planned mine action activities for the 2018/19 period, including the types of activity foreseen in each mission, key expected outcomes, proposed resource requirements and the designated implementing partner or agency. The Secretary-General indicates that the proposed resource requirements relating to mine action activities amount to $159.8 million for 10 missions, compared with the $178.8 million approved for the 2017/18 period, reflecting a decrease of $19 million, or approximately 11 per cent.

F. Other matters

1. Environmental management issues

107. In recent years, the subject of strengthening environmental management in peacekeeping operations has gained prominence. The General Assembly has provided clear direction to the Secretary-General on this matter in its two most recently adopted resolutions on cross-cutting issues (see resolutions 69/307, para. 28, and 70/286, para. 31), signalling the growing focus on environmental matters in the management of peacekeeping operations. Specifically, in resolution 70/286, the Assembly requested the Secretary-General to continue his efforts to reduce the overall environmental footprint of each peacekeeping mission, including by implementing environmentally friendly waste management and power generation systems, in full compliance with the relevant rules and regulations, including, but not limited to, the United Nations environmental and waste management policy and procedures.

108. The Board of Auditors, in its report on the United Nations peacekeeping operations for the financial period ended 30 June 2017, made several observations and recommendations relating to environmental management and waste management, including the prevention of hazardous waste in peacekeeping missions. These included the need for the proper and prompt disposal of general and hazardous waste and the use of renewable sources of energy to achieve environmental objectives (see A/72/5 (Vol. II), chap. II, paras. 432 and 447). In particular, the Board referred to a number of environmental activities completed in the context of the liquidation of UNOCI, including a low-cost method to treat contaminated soil (ibid., para. 478).

109. In his overview report, the Secretary-General indicates that, following the introduction of a six-year environmental strategy launched in late 2016, progress has been made across each of the five pillars of the strategy: energy, water and wastewater, solid waste, wider impact and an environmental management system. Information is provided on, inter alia: the development of a mission environmental scorecard (the results of which will be reported for the first time in late 2018); the promulgation of a standardized template for mission-wide environmental action plans; and examples of the technical assistance provided through the UNLB/UNEP partnership known as the Rapid Environment and Climate Technical Assistance Facility. Examples of such assistance include that provided in respect of the drawdown and liquidation of UNMIL, MINUSTAH and UNOCI; wastewater management in MINUSMA; and the implementation of energy projects in UNIFIL and MINURSO (see A/72/770, paras. 81–83). The Advisory Committee was also

informed that across the five pillars, it was anticipated that most efficiencies would be achieved through energy-related activities, while the focus of the other pillars would be to allow normal operations while managing risks.

110. Concerning the implementation of the scorecard system, the Advisory Committee was informed that the score to be reported would include a composite of indicators across the five pillars of the environmental strategy. However, it was anticipated that a reasonable level of confidence in the related data collected and reflected therein would not be achieved before June 2020. At the end of 2017, after one year of implementation, there were preliminary baseline data for 9 of the 16 scorecard indicators.

111. With regard to energy-related initiatives, the Advisory Committee was informed, upon enquiry, that the installed capacity for the provision of renewable energy (mostly solar) across peacekeeping missions had increased by approximately 70 per cent in 2017 compared with the previous year. In addition, efforts were under way to strengthen the ability of missions to collect data to better support the analysis of energy consumption and production, including through the roll-out of meters.

112. **Overall, the Advisory Committee welcomes the progress made in the implementation of the multi-year environmental strategy to reduce the environmental footprint of peacekeeping operations. The Committee notes that the scorecard approach to measuring, reporting and monitoring environmental performance in missions will only yield meaningful results from 2020. The Committee trusts that all efforts will be made to ensure that this target is met. The Committee also notes the continued absence of baseline performance data with respect to the capacity and use of energy in peacekeeping missions and trusts that further actions will be taken to enable a proper analysis of the potential costs and benefits pertaining to each specific energy project prior to implementation.**

2. Other ongoing initiatives

113. In his overview report, the Secretary-General indicates that the Department of Peacekeeping Operations and the Department of Field Support are focusing on several high-impact areas as part of an innovation and technology workplan that includes mission and force protection, situational awareness, electricity generation and conservation, medical support, transportation, water management and the protection of civilians (ibid., paras. 98–103).

114. In terms of mission and force protection, the Secretary-General also refers to recommendations arising from an internally commissioned report on improving the security of peacekeepers as well as the results of several investigations into peacekeeper facilities in specific missions (ibid., para. 10 and footnote 1). The Advisory Committee was informed that in 2017, 59 peacekeepers had been killed in hostile acts of violence — the most in a single year since 1994. Upon request, the Committee was provided with a summary of actions envisaged in 2018 to implement the recommendations contained in the report. The Committee was also informed that specific measures included, inter alia, actions to: improve the capabilities and performance of uniformed personnel, through greater training and performance monitoring; introduce new equipment in the scheme for reimbursement to troop- and police-contributing countries; and enhance medical standards and capabilities. Costs of related additional measures remained to be determined.

115. In order to improve situational awareness, a peacekeeping standard incident management system enabling the collection, analysis and sharing of information on critical incidents/events has been deployed. The Advisory Committee was informed that the system, known as the situational awareness geospatially enabled (SAGE)

incident/event/activity database, was a web-based database application that was now operational in 11 peacekeeping missions and 2 special political missions. The introduction of this single authoritative data repository had eliminated the need for multiple mission components to manage individual databases and allowed for quick mapping and trend analysis. In addition, the Committee was informed that, because the system had been developed in-house, it had been possible to customize it to suit mission-specific circumstances.

116. In terms of technological innovations, with respect to efforts to ensure quality bandwidth to field mission locations, the Secretary-General also provides an update on the implementation of a pilot project to obtain low-orbit satellite services, also referred to as "O3b" ("other 3 billion" networks)[3] (ibid., para. 103). Following the completion of the pilot project, a report contained the conclusion that the introduction of O3b had led to significant improvements from both technical and end-user perspectives. The service now forms part of a suite of connectivity options available to missions. Upon request, the Committee was informed that the pilot had run from December 2015 to June 2017, with initial installations at eight sites. Costs incurred and projected are set out in table 6.

Table 6
Actual and projected costs of the O3b project
(United States dollars)

Incurred in 2015/16	*Incurred in 2016/17*	*Projected for 2017/18*[a]	*Projected for 2018/19*[b]
4 630 231.00	12 758 723.86	17 072 202.48	16 572 987.08

[a] Projection for 2017/18 is based on implementation of 12 additional sites (6 in Somalia, 3 in South Sudan, 2 in the Democratic Republic of the Congo and 1 in Mali).
[b] Projection for 2018/19 is based on no additional capacity for the 20 sites and no implementation of any site other than the ones planned for phase 2.

117. Finally, with respect to innovations concerning the overall mission posture, the Advisory Committee noted, in its review of individual mission budget proposals, the introduction of a mobile deployment concept, which allows for the maintenance of a rapidly deployable posture and the temporary sustainment of units in various locations. The Committee was informed, upon enquiry, that that concept had been applied in both MONUSCO and MINUSCA, with their budget proposals for the 2018/19 period including requests for related capabilities and resources. The Committee also notes that the newly established mission in Haiti, MINUJUSTH, uses a mobile team approach to ensure that it can deliver its mandate throughout the country in the absence of established regional offices.

118. **The Advisory Committee notes with interest the progress reported on the above-mentioned initiatives and trusts that future overview reports will continue to provide details on the implementation of these projects and other innovations being introduced to increase peacekeeping performance and effectiveness.**

3. Closing peacekeeping missions

119. Information on closing peacekeeping missions is contained in paragraphs 139–141 of the overview report. The Secretary-General indicates that UNOCI, which withdrew from Côte d'Ivoire at the end of June 2017, is continuing its liquidation activities throughout the current financial period (2017/18). The liquidation of MINUSTAH, which was planned to be concluded by December 2017, has continued

[3] O3b is a brand name/commercial provider of a satellite technology implemented to deliver access to the Internet at a lower cost per unit than other technologies.

into the 2018 calendar year. In the case of UNMIL, the Mission's mandate concluded on 30 March 2018, with the complete withdrawal of all uniformed and civilian components, other than those required to complete the Mission's liquidation, to be carried out by 30 April 2018.

120. The Board of Auditors, in its report on the United Nations peacekeeping operations for the financial period ended 30 June 2017, made observations and recommendations with respect to the liquidation of UNOCI. The Board recommended, inter alia, that: (a) efforts be made to ensure the availability of key staff members throughout liquidation processes; (b) the Regional Service Centre in Entebbe assist at an earlier stage of future liquidations; (c) pre-liquidation processes start at least nine months before physical closure; (d) missions hand over sites with the smallest environmental footprint possible, following best practice; and (e) a standardized environmental clearance or handover certificate be used when missions liquidated or drew down (see A/72/5 (Vol. II), chap. II, paras. 461–491). In addition, the Board noted that the Department of Peacekeeping Operations and the Department of Field Support were conducting or planned to conduct an after-action review of each liquidation process to ensure that lessons learned and best practices were identified and shared with other peacekeeping missions that were in drawdown or liquidation phases. The after-action review covered: (a) human resources separation and check-out; (b) archiving and records management; (c) the disposal of assets; and (d) camp closure, with specific attention to environmental initiatives and challenges.

121. With respect to the transfer of assets between missions, the Committee was provided with a breakdown of the types of assets transferred, including as part of the liquidation of the three closing missions. In particular, the Committee noted that a large quantity of information technology and communications assets had been transferred from UNOCI for use in continuing active missions.

122. The Advisory Committee provides observations and recommendations on the three liquidations in its related reports on UNOCI (A/72/852), UNMIL (A/72/839) and MINUSTAH (A/72/853). Matters discussed in those reports include, inter alia, the need for a more realistic budgeting methodology; the accurate estimation of separation costs and other liabilities, including the prorating of education grant entitlements, where necessary; and greater attention to matters relating to environmental management. **In the view of the Committee, the experience gained in the liquidation of UNOCI, UNMIL and MINUSTAH provides an opportunity for establishing best practice and institutionalizing lessons learned. The Committee looks forward to receiving information concerning the process of updating the Liquidation Manual as a result of the experiences of the recent mission closures in the next overview report and trusts that the guidance incorporated into the Manual will be consistently applied going forward.**

4. Death and disability compensation

123. Details on the status of claims for death and disability compensation for 2017 are provided in the overview report (see A/72/770, annex VI). The Secretary-General states that, from 1 January to 31 December 2017, 177 death or disability claims were processed, and that an additional 230 claims were pending, of which 48 claims had been outstanding for more than 90 days. Those figures show no improvement in the number of pending claims compared with the previous year, when, at the same time, 47 claims had been pending for more than three months (see A/71/836, para. 207). **The Advisory Committee notes with concern the absence of any improvement in the number of death and disability claims pending for longer than three months and recalls paragraph 25 of General Assembly resolution 66/264, in which the Assembly urged the Secretary-General to take all necessary measures to ensure the timely settlement of all such claims within three months from the date of their**

submission. The Committee reiterates once again the importance of efforts to address this backlog and underscores the importance of ensuring that the related interaction with Member States in connection with such claims is conducted in a timely manner.

III. Conclusion

124. **With regard to the actions to be taken by the General Assembly, the Advisory Committee recommends that the Assembly take note of the report of the Secretary-General (A/72/770), subject to its observations and recommendations made in the present report.**

Annex I

Reports considered by the Advisory Committee on Administrative and Budgetary Questions on issues related to peacekeeping

Financial report and audited financial statements for the 12-month period from 1 July 2016 to 30 June 2017 and report of the Board of Auditors on United Nations peacekeeping operations (A/72/5 (Vol. II), chap. II) and report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2017 (A/72/756).

Reports of the Secretary-General on the budget performance of peacekeeping operations for the period from 1 July 2016 to 30 June 2017, on proposed budgets for the period from 1 July 2018 to 30 June 2019 and on the disposition of assets, received by the Advisory Committee in advance or final form, and the related reports of the Committee, as follows:

MINURSO	A/72/731 A/72/623 A/72/789/Add.1/Rev.1
MINUSCA	A/72/779 A/72/637 A/72/789/Add.8
MINUSMA	A/72/746 A/72/663 A/72/789/Add.14
MINUSTAH	A/72/689 A/72/853
MINUJUSTH	A/72/793 A/72/789/Add.12
MONUSCO	A/72/778 A/72/784 A/72/784/Add.1 A/72/638 A/72/638/Corr.1 A/72/789/Add.11 A/72/844
UNAMID	A/72/794 A/72/687 A/72/789/Add.7
UNDOF	A/72/719 A/72/633 A/72/633/Corr.1 A/72/789/Add.2
UNFICYP	A/72/735 A/72/628 A/72/789/Add.3

UNIFIL	A/72/776 A/72/630 A/72/789/Add.5
UNISFA	A/72/730 A/72/644 A/72/789/Add.13
United Nations Logistics Base at Brindisi, Italy	A/72/783 A/72/648 A/72/789/Add.10
UNMIK	A/72/718 A/72/622 A/72/789/Add.4
UNMIL	A/72/640 A/72/640/Corr.1 A/72/839
UNMISS	A/72/802 A/72/792 A/72/624 A/72/789/Add.15 A/72/854
UNOCI	A/72/655 A/72/852
UNSOS	A/72/763 A/72/650 A/72/789/Add.6
Regional Service Centre in Entebbe, Uganda	A/72/777 A/72/639 A/72/789/Add.9
Support account for peacekeeping operations	A/72/790 A/72/701 A/72/701/Add.1 A/72/814 A/72/766 A/72/857

Other reports of the Secretary-General concerning peacekeeping and the related report of the Advisory Committee on closed peacekeeping operations:

Overview of the financing of the United Nations peacekeeping operations	A/72/770
Updated financial position of closed peacekeeping missions as at 30 June 2017	A/72/649 A/72/838

Annex II

Comparison of the standard vehicle ratios for the 2017/18 and 2018/19 periods

Vehicle category	*Ratios*	
	2017/18 period	*2018/19 period*
1. Light passenger vehicles		
United Nations international personnel		
Head of Mission (Special Representative of the Secretary-General/ Force Comander) and Deputy Special Representative of the Secretary-General, D-2 VIP vehicles	1.0	1.0
Mission senior management (D-1) general-purpose vehicles	1.0	1.0
Security officers assigned to mission's protective detail	2.0	3.0
International civilian personnel in substantive offices, Security and Safety Section and Conduct and Discipline Team	2.5	4.5
International civilian personnel in Integrated Support Services Sections (Service Delivery Section in the 2018/19 period)	2.5	4.5
International civilian personnel in Administrative Services Sections (Supply Chain Section in the 2018/19 period)	4.5	5.5
United Nations international volunteers	4.5	5.5
National Professional Officers	4.5	5.5
Military and police personnel		
Military observers	2.5	3.0
Military police	2.5	3.0
United Nations police officers	2.5	3.0
Headquarters military staff officers	4.5	5.5
2. Buses		
Local staff — minibus transportation	8.0	12.0
Local staff — med-bus transportation	20.0	24.0

Annex III

Financial resource performance in the 2016/17 period

(Thousands of United States dollars)

Category	*Proposal of the Secretary-General*	*Recommendation of the Advisory Committee*	*Apportionment*	*Additional commitment authority*	*Expenditure*
Military and police personnel					
Military observers	81 866.7	76 800.5	76 800.5	–	74 624.9
Military contingents	2 989 581.5	2 926 533.1	2 807 538.2	15 232.0	2 783 894.3
United Nations police	228 107.6	216 780.3	210 747.4	–	210 563.9
Formed police units	308 043.9	290 109.2	279 581.3	–	266 670.1
Subtotal	**3 607 599.7**	**3 510 223.1**	**3 374 667.4**	**15 232.0**	**3 335 753.2**
Civilian personnel					
International staff	1 352 253.5	1 327 743.7	1 283 761.2	254.2	1 339 779.5
National staff	413 754.4	403 825.1	439 747.0	(238.6)	444 322.8
United Nations Volunteers	94 224.7	91 031.0	90 069.0	(113.0)	91 970.4
General temporary assistance	42 164.2	43 007.2	41 617.2	–	49 996.6
Government-provided personnel	14 524.3	14 233.0	14 233.0	–	13 838.6
Subtotal	**1 916 921.1**	**1 879 840.0**	**1 869 427.4**	**(97.4)**	**1 939 907.9**
Operational costs					
Civilian electoral observers	–	–	–	–	–
Consultants	15 315.0	14 078.4	13 800.7	–	14 914.6
Official travel	53 508.7	51 294.9	49 500.9	132.0	54 933.6
Facilities and infrastructure	708 241.0	696 204.4	689 352.7	3 115.4	697 144.8
Ground transportation	168 098.0	164 622.8	160 982.9	717.8	141 599.9
Air operations	839 671.9	825 687.2	804 562.1	–	708 929.4
Marine operations	38 224.0	38 219.2	38 140.2	287.0	46 343.5
Communications	197 048.9	195 756.9	194 684.2	137.0	148 403.5
Information technology	158 098.1	157 033.6	156 490.7	290.0	187 506.8
Medical	45 675.1	45 254.1	45 329.5	–	28 940.4
Special equipment	–	–	–	–	19.9
Other supplies, services and equipment	462 561.3	459 514.4	454 301.2	315.6	458 387.4
Quick-impact projects	20 000.0	20 000.0	20 000.0	–	19 763.8
Subtotal	**2 706 442.0**	**2 667 665.9**	**2 627 145.1**	**4 994.8**	**2 506 887.6**
Enterprise resource planning	16 830.4	16 830.4	16 830.4	–	16 830.4
Information and systems security	821.5	821.5	821.5	–	798.7
Gross requirements	**8 248 614.7**	**8 075 380.9**	**7 888 891.8**	**20 129.4**	**7 800 177.9**
Staff assessment income	183 193.0	171 169.5	179 557.3	–	182 171.2
Net requirements	**8 065 421.7**	**7 904 211.4**	**7 709 334.5**	**20 129.4**	**7 618 006.7**
Voluntary contributions in kind (budgeted)	4 795.1	4 795.1	4 795.1	–	1 024.3
Total requirements	**8 253 409.8**	**8 080 176.0**	**7 893 686.9**	**20 129.4**	**7 801 202.2**